--- RC-392 - 24 Cigarettes - the definitive Series “C” - as used by “Imperial Tobacco” - 1935-36 ---

On April 26th 1935 a 2% municipal retail sales tax was enacted for the City of Montreal and its environs. Thus effective May 1st 1935, for sale in Montreal, “Imperial Tobacco” had been producing a *twenty-four* cigarette package selling (with the municipal sales tax included) for 25¢ - since any fraction of a *tax-cent* was counted as a whole cent.

The definitive Series “C” *imperforate* twenty-four cigarette stamp is first listed in the “Imperial Tobacco” collection for October 1935, and bears the hidden letters “E-E” indicating that the die had been approved in 1935. BABN records show that the stamp was printed in sheets of 130 stamps (13 x 10).

★**RC-392** - 24 cigarettes, imperf, coded **6-10-D / AFD** by “Imperial Tobacco” in October 1935

★**RC-392** - 24 cigarettes, imperf, coded **6-10-D / NCFD**, a *Noel* pack from “Imperil Tobacco” in December 1935

--- the cancellations read vertically up - 3 copies to date ---

[★RC-392]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	**AFD**	**BFD**	**NCFD**
1936	---	---	---	---	---	---	---	---	---	---	---	---

--- RC-392 - 24 Cigarettes - the definitive Series “C” - as used by “Imperial Tobacco” - 1936-39 ---

★**RC-392** - 24 cigarettes, imperf, coded **AGB / 6-10D** by “Imperial Tobacco” in April 1936

★**RC-392** - 24 cigarettes, imperf, coded **CJB / 6-10D** by “Imperial Tobacco” in June 1939

--- the cancellations read horizontally upright - 22 copies to date ---

[★RC-392]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	---	---	---	---	---	---	---	**BGD**	---
1937	---	**BHA**	---	---	**BHB**	---	**AHC**	**BHC**	---	**AHD**	---	**CHD**
1938	**AIA**	**BIA**	**CIA**	---	**BIB**	**CIB**	**AIC**	**BIC**	---	**AID**	**BID**	**CID**
1939	---	**BJA**	---	---	---	**CJB**	**AJC**	**BJC**	**CJC**	---	---	---

* **BHB** - two copies, one with a doubled cancellation

Note: Early cancellations read *vertically up*. On May 3rd1936 the manufacturers’ sales tax was increased from the 6% rate of 1932 to 8%, and the cancellation orientation changed from vertical to horizontal, while the company code went from a 3 mm. **6-10-D** to a 3 mm. **6-10D**. By June 1939 the company code had increased from a 3 mm. **6-10D** to a 5 mm. **6-10D**. Apparently this latter change was merely a step towards systematization in their cancellations.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 24 cigarettes \ 6-10D - small],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 28th 2013, JBH